

IMPORTANT NOTICE TO AMERICAN CITIZENS RESIDING IN SURINAME

The IRS is implementing significant changes made to the Individual Taxpayer Identification Number (ITIN) program (otherwise known as Social Security Numbers) under the PATH Act of 2015. The new law means that any ITIN not used on a federal tax return at least once in the last three years will no longer be valid as of January 1, 2017 for use on a tax return unless the taxpayer renews the ITIN. In addition, all ITINs issued prior to 2013 will begin to expire this year and taxpayers will need to renew them.

The first pre-2013 ITINs that will expire are those with middle digits of 78 and 79 (Example: 9XX-78-XXXX). The renewal period for these ITINs began October 1, 2016. The IRS began to mail letters to this group of taxpayers in August to inform them of the need to renew their ITINs in order to file a tax return, and explain the renewal steps. The IRS will announce the schedule for expiration and renewal of ITINs that do not have middle digits of 78 and 79 at a future date.

If taxpayers have an expired ITIN, not renewed before filing a tax return next year, they might face a refund delay and be ineligible for certain tax credits, such as the Child Tax Credit and the American Opportunity Tax Credit, until they renew the ITIN. More information is available on the ITIN page at www.irs.gov.